



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: ANDERSON JOHN H JR & ANDERSON ELIZABETH E**

ANDERSON JOHN H JR & ANDERSON ELIZABETH E  
3909 SE 158th Ct  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 122157-010

**PROPERTY LOCATION:** 3909 SE 158th Ct  
Vancouver, WA 98683

**PETITION:** 112

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 392,403	\$	392,403
Improvements	\$ 426,237	\$	327,597
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 818,640</b>	<b>BOE VALUE</b>	<b>\$ 720,000</b>

Date of hearing: November 3, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 4,026 square feet, built in 1994 and is of average plus construction quality located on 1.16 acres.

The appellant's evidence included a bid for repairs to the pavement surrounding the home, totaling \$60,779.88.

The appellant requested a value of \$720,000.

The appellant was provided a letter from the Assessor's Office offering a reduction in value from \$818,640 to 720,000. The letter was not appropriately signed in time for this appeal.

The condition and cost to cure along with the uncompleted stipulation by the Assessor support a value of \$720,000.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at \$720,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: CHIANG CHING-SHIH & HUANG YUEH-HWA ETAL**

CHIANG CHING-SHIH & HUANG YUEH-HWA ETAL  
819 NW 78th St  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 148245-000

**PROPERTY LOCATION:** 819 NW 78th St  
Vancouver, WA 98665

**PETITION:** 116

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 144,988	\$	144,988
Improvements	\$ 221,531	\$	155,012
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 366,519</b>	<b>BOE VALUE</b>	<b>\$ 300,000</b>

Date of hearing: November 3, 2021

Recording ID# CHIANG

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a bi-level residence with a split entry with 2,072 square feet, built in 1979 and is of average construction quality located on 0.36 acres.

The appellant submitted three recent comparable sales [#157058-002 sold for \$318,000 in October 2020; #97974-182 sold for \$290,000 in March 2019; and #98672-012 sold for \$304,000 in August 2019]. Several additional sales were submitted, but could not be considered due to age. In addition, several proposals for replacement and upgrades were submitted.

The appellant requested a value of \$239,639.

The assessed value less an allowance for window and roof replacement, indicates a value of \$300,000.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$300,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LO CHENG FAN & LO CHUN KUEI

LO CHENG FAN & LO CHUN KUEI  
3817 SE 153rd Ct  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 92008-974

**PROPERTY LOCATION:** 3817 SE 153rd Ct  
Vancouver, WA 98683

**PETITION:** 117

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 361,000	\$	361,000
Improvements	\$ 514,956	\$	424,890
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 875,956</b>	<b>BOE VALUE</b>	<b>\$ 785,890</b>

Date of hearing: November 3, 2021

Recording ID# LOCHUN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chun Kuei Lo

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,605 square feet, built in 1992 and is of good plus construction quality located on 0.65 acres.

The appellant referred to their submitted evidence. The appellant's evidence included an appraisal performed by Eric Daly of ValueNet indicating a value of \$740,000 as of August 2020. A market analysis was also included, performed by Teresa Handris of Hadris Realty Company, indicating a recommended sale price of \$785,890 as of September 2020. The appellant submitted three comparable sales [#114784-684 sold for \$715,000 in June 2020; #92008-040 sold for \$729,000 in March 2020; and #92008-996 sold for \$800,000 in November 2019].

The appellant requested a value of \$761,000 which was updated to \$785,890.

The appellant was provided a letter from the Assessor's Office offering a reduction in value from \$875,956 to \$740,000 but the stipulation was not formally completed.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The fee appraisal was updated by the realtor's opinion of value at \$785,890.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$785,890 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** WORK JAMES H

WORK JAMES H  
6001 SE Riverside Dr  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 35770-156

**PROPERTY LOCATION:** 6001 SE Riverside Dr  
Vancouver, WA 98661

**PETITION:** 119

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 334,000	\$	334,000
Improvements	\$ 366,306	\$	366,306
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 700,306</b>	<b>BOE VALUE</b>	<b>\$ 700,306</b>

Date of hearing: November 3, 2021

Recording ID# WORK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

James Work

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 3,172 square feet, built in 1962 and is of average construction quality located on 0.32 acres. The property includes an outdoor pool measuring 286 square feet.

The appellant stated that the property could not be sold for the appraised value, given the repairs needed and local sales records. Two competing bids were received for the driveway and parking area, both over \$25,000. The crux where several rooms meet is sunken by several inches. An engineer's report stated that structural damage occurred when the house was relocated to the parcel and was never addressed. There is also foundational settling, due to sand in the soil. The in-ground pool on the property needs to be resurfaced and would be roughly \$12,000 to fill in completely. The basement is 3/4 finished with a 16'x10' room that is unfinished. The appellant submitted four recent comparable sales [#35770-120 sold for \$428,000 in June 2020; #35770-118 sold for \$565,291 in October 2020; #37916-653 sold for \$651,000 in November 2020; and #35770-200 sold for \$570,000 in August 2019]. The sale of parcel #35770-125 was not considered due to age.

The appellant requested a value of \$504,000.

The comparable sales provided by the appellant supported the assessed value and the costs to cure problem areas were not supported by proper bids from third parties.

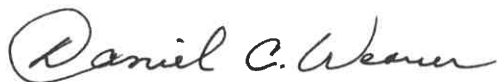
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$700,306 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** IRBY NORMAN ROYCE & IRBY MARIE LUISE TRUSTEES

IRBY NORMAN ROYCE & IRBY MARIE LUISE TRUSTEES  
16710 NE 226th Cir  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 229240-014

**PROPERTY LOCATION:** 16710 NE 226th Cir  
Battle Ground, WA 98604

**PETITION:** 120

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 262,700	\$	262,700
Improvements	\$ 515,418	\$	402,838
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 778,118</b>	<b>BOE VALUE</b>	<b>\$ 665,538</b>

Date of hearing: November 3, 2021

Recording ID# IRBY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Norman Irby

Marie Irby

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,008 square feet, built in 1999 and is of good minus construction quality located on 2.5 acres. The home includes an additional 699 square feet of unfinished basement space.

The appellants referred to their submitted comparables. The appellant submitted two recent comparable sales [#226532-000 sold for \$600,000 in May 2019; and #226481-016 sold for \$606,000 in November 2019]. The sale of parcel #226561-000 was not considered due to age.

The appellant requested a value of \$665,838 based on comparable sales trended to January 1, 2021 at 12%.

The trended values of the comparable sales as well as the trended value of the subject property support requested value of \$665,538.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$665,538 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: BOGGS JAN AMY TRUSTEE 50% INT**

BOGGS JAN AMY TRUSTEE 50% INT  
17608 SE Evergreen Hwy  
Vancouver, WA 98683

**ACCOUNT NUMBER: 126781-000****PROPERTY LOCATION:** 17608 SE Evergreen Hwy  
Vancouver, WA 98683**PETITION: 121****ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 550,980	\$	550,980
Improvements	\$ 453,775	\$	453,775
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,004,755</b>	<b>BOE VALUE</b>	<b>\$ 1,004,755</b>

**Date of hearing:** November 3, 2021**Recording ID#** BOGGS**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

None

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,430 square feet, built in 1974 and is of good construction quality located on 1.54 acres. The property includes a detached garage measuring 720 square feet and a shed measuring 256 square feet.

No sales of comparable properties were provided for Board review. The appellant provided comparable assessed values which are not considered evidence of true market value for comparison purposes.

The appellant requested a value of \$905,564.

The assessed value of \$1,004,755 was not overturned by comparable sales of like property.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,004,755 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** BENCE CHRISTOPHER J & BENCE WENDY L

BENCE CHRISTOPHER J & BENCE WENDY L  
2605 NW 374th Cir  
La Center, WA 98629

**ACCOUNT NUMBER:** 257608-000

**PROPERTY LOCATION:** 2605 NW 374th Cir  
La Center, WA 98629

**PETITION:** 122

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 231,056	\$	231,056
Improvements	\$ 856,758	\$	739,694
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,087,814</b>	<b>BOE VALUE</b>	<b>\$ 970,750</b>

Date of hearing: November 3, 2021

Recording ID# BENCE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Christopher Bence

Wendy Bence

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a 1.5-story residence with 3,368 square feet plus a 2,964 finished basement, built in 2004 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 384 square feet.

The appellants stated that the purchase price of the home was trended to arrive at an estimate of \$940,000. Comparable properties were collected that showed even lower market values than the estimate. The basement is roughly 2/3 finished with rooms that are just for utilities or storage. The finished areas are reasonably comparably finished to the upper floors. The property was purchased for \$820,000 in January 2019. The appellant's evidence included an appraisal performed by Randy M. Goode of Crossroad Appraisal, Inc. indicating a value of \$823,000 as of January 2019.

The appellant requested a value of \$940,680.

The Assessor submitted three sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

Two of the Assessor's comparable properties were ranch style homes with no upper floor space and no basement space. One of the Assessor's comparable properties had 10 acres as opposed the rest with only 5 acres. In general, the Assessor's comparable properties were not very comparable to the subject property. A fee appraisal requires an intense review of the property and provides a significant indicator of market value at the date of appraisal. Using the Assessor's trending values for Clark County applied to the appraised value indicates a value which approximates the value assigned to the subject property in 2020. Further trending to 2021 approximates a value of \$970,750.



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$970,750 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: BUZAS CALIN & BUZAS MARINELA**

BUZAS CALIN & BUZAS MARINELA  
4613 NE Work Ave  
Vancouver, WA 98663

**ACCOUNT NUMBER: 108486-081**

**PROPERTY LOCATION:** 4214 NE 62nd Ave  
Vancouver, WA 98661

**PETITION: 114**

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 147,378	\$	147,378
Improvements	\$ 378,477	\$	378,477
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 525,855</b>	<b>BOE VALUE</b>	<b>\$ 525,855</b>

Date of hearing: November 3, 2021

Recording ID# BUZAS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Calin Buzas

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,873 square feet, built in 2013 and is of average construction quality located on 0.28 acres.

The appellant referred to the submitted materials. The value of the original parcel's land was previously around \$106,000. The land was divided and is being valued higher than the two together were as one parcel. The home (parcel #108486-081) was built in 2014. The vacant lot (parcel #986057-631) does have a sewer hookup, but it has no electricity or water. A home could be built on the lot eventually but is not currently in progress. No detailed quantitative information was provided for Board review.

The appellant requested a value of \$478,477.

The Assessor submitted nine sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The evidence provided did not overcome the value of \$525,855 set by the Assessor.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$525,855 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: BUZAS CALIN & BUZAS MARINELA**

BUZAS CALIN & BUZAS MARINELA  
4613 NE Work Ave  
Vancouver, WA 98663

**ACCOUNT NUMBER: 986057-631**

**PROPERTY LOCATION:** 4216 NE 62nd Ave  
Vancouver, WA 98661

**PETITION: 115**

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 145,048	\$	145,048
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 145,048</b>	<b>BOE VALUE</b>	<b>\$ 145,048</b>

Date of hearing: November 3, 2021

Recording ID# BUZAS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Calin Buzas

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.26-acre parcel of bare land.

The appellant referred to the submitted materials. The value of the original parcel's land was previously around \$106,000. The land was divided and is being valued higher than the two together were as one parcel. The home (parcel #108486-081) was built in 2014. The vacant lot (parcel #986057-631) does have a sewer hookup, but it has no electricity or water. A home could be built on the lot eventually but is not currently in progress. No detailed quantitative information was provided for Board review.

The appellant requested a value of \$100,000.

The Assessor submitted nine sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The evidence provided by the appellant does not overcome the value of \$145,048 set by the Assessor.

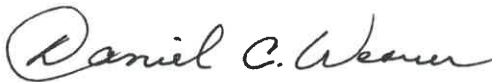
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$145,048 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****